GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services -Commercial Taxes Department –Human Resources – Transfers and posting of Employees - Lifting of Ban on transfers – Transfer Guidelines / Instructions – Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 184 Dated: 06-06-2025

Read the following:-

1.G.O.Ms.No.23, Finance (HR.I-PLG&POLICY) Department, dt:15.05.2025.
2. CCST's File No. REV03-16027/49/2024-CCST, dt: 23-05-2025.

** ** **

ORDER:

In the G.O.1st read above, orders have been issued for transfers and posting of employees and directed that the departments, which have unique operational systems may devise their own transfer guidelines relevant to their departments subject to the condition that such guidelines are not contrary to the guidelines issued in the said G.O.

2. In the reference 2nd read above, the CCST has reported that in compliance with the directions issued in said G.O.1st read above, a detailed set of departmental guidelines has been prepared to ensure a smooth, transparent and efficient transfer process, which balances both administrative needs and the wellbeing of employees while maintaining the operational continuity of the Department. The Commercial Tax Department is a major revenue- generator, contributing significantly to the state exchequer. Given the importance of revenue augmentation, it is essential to assign officers with the suitable competence in the appropriate positions. This approach is fundamental to maintaining the department's efficiency and effectiveness in meeting the state's fiscal objectives. Consequently, the transfer guidelines are being issued to ensure that officers are strategically placed in roles that align with and support the department's objectives. The guidelines cover various aspects, including principles for transfers and postings, preferences for certain employee categories, procedures to ensure fair implementation. The CCST has also requested the Government to relax the ban on transfers up to 20.06.2025 in Commercial Taxes Department and proposed for issue of guidelines for general transfers in CT Dept. in 2025.

3. Government after careful examination of the proposal of the CCST, hereby issue the following guidelines for effecting transfers and postings of employees in the Commercial Tax Department.

I. Principles for Transfers and Postings:

1. The ban on transfers of employees of the Commercial Taxes Department is lifted from **16th May 2025 to 20th June 2025.**
2. These guidelines shall apply to all Gazetted and Non-Gazetted Officers of the Commercial Taxes Department across all cadres.
3. Employees who have completed a period of continuous stay of five years at a station **as on 31st May 2025** shall invariably be transferred. For the purpose of transfers the total duration of service in all cadres or posts at a station will be considered as the period of stay. Such employees shall exercise preference for stations.

4. Employees other than those who completed five years of stay at a station, shall also be eligible for transfer on personal request. Such employees, too, shall exercise preferences for stations.
5. A **"station"** refers to a specific place of duty, such as a city, town, or village, rather than the office or the institution.
6. Assistant Commissioners (ST) and Dy. Asst. Commissioners (ST) who have completed three years or below service in a Circle/Division as on 31st May 2025 may be transferred on administrative grounds.
7. Employees who will be retiring from service on attaining the age Superannuation on or before 31st May 2026, shall not be normally be transferred except on request or on administrative grounds.
8. Transfer of employees to and from the Head Office/Regional Office/ Office of 1st Appellate Authorities/ Office of SR before VAT Appellate Tribunal will be effected based on administrative exigencies.
9. In case of Gazetted and Non-Gazetted officers who are on deputation / on duty (to work in places other than the original place of posting), their service tenure would be counted from the date of joining in the original place of posting for current transfers.
10. However, in certain Divisions/Nodal Divisions/ Districts where it is difficult to get a matching number of vacancies in a duty station to affect transfers, transfers will be effected between divisions located in the same `Station' viz., Guntur/Vijayawada/Visakhapatnam. In remaining Stations, transfers shall be affected among stations.
11. **Preference shall be given to the following categories:**

    i. Visually challenged employees.
    ii. Employees who have mentally challenged children and are seeking a transfer to a station where relevant medical facilities are available.
    iii. Employees with disabilities of 40% or more as certified by a competent authority as per the norms of "persons with disabilities''.
    iv. Employees seeking transfer on medical grounds (pertaining to self, spouse, or dependent children), on account of chronic diseases such as Cancer, Open Heart Operations, Neurosurgery, Kidney Transplantation etc. to stations where such medical facilities are available.
    v. Female employees who are widows appointed on compassionate grounds;

12. The visually challenged employees are exempted from transfers, except when a specific request is made for transfer. Subject to the availability of a clear vacancy, these categories of employees may be posted as far as possible at a place of their choice.
13. Employees transferred on medical grounds shall be assigned to Joint Commissioner's (ST) office or to low revenue potential circles.
14. Order of preferences shown in the para 11 above will be followed by the internal Committees on priority before affecting transfers of other categories.
15. In case where both husband and wife are Government employees, efforts shall be made to post both of them at one

station or in the stations that are nearer to each other, subject to administrative exigencies.

16. All transfers effected under these guidelines, including the employees who exercised the option of preferred stations, shall be treated as request transfers for sanction of TTA and other transfer benefits.
17. Employees on promotion shall invariably be transferred from their existing stations unless no such promotion posts exist at a different station.

II. General Guidelines:

1. The Government will effect transfers of Deputy Commissioners (ST) and above cadre for which necessary proposals shall be submitted by CCST.
2. The CCST shall effect transfers of Assistant Commissioners (ST)/Deputy Assistant Commissioners (ST).
3. Transfers of Goods and Service Tax Officers (GSTOs) and Assistant Executive Officers (AEOs) within the Nodal Division shall be carried out by the Joint Commissioner (ST) of the Nodal Division based on the recommendations made by an internal Committee of Officers.
4. The Joint Commissioners of Nodal divisions shall affect transfers of Executive Tax Assistant (ETA) in consultation with the concerned Joint Commissioners duly ensuring balanced staffing among all the CT Offices in a district.
5. Transfers and postings of employees belonging to district and zonal cadres shall be conducted using the respective erstwhile districts and zones, as Units in accordance with the localization of cadres under the Presidential Order.
6. To ensure that the preferences listed in Para-11 of "Principles for Transfers and Postings" above, are not misutilised, the Department shall have internal Committees to thoroughly scrutinize the applications under respective categories and recommend appropriate decision to the competent authority.
7. (a) The standing instructions on the transfers of office bearers of recognized employee Associations as issued in Circular Memo.No.GADO1-SWOSERA/27/2019-SW, GA (Services Welfare) Department, dt.15.06.2022 will apply, i.e., not to transfer the office bearers of all the Recognized Service Associations in the State at the State level, District level and Division level until their completion of three (3) terms or nine (9) years of stay in a particular station.
   (b) The list of office bearers at the division/ district levels of the recognized employee associations shall be forwarded to the Joint Commissioners (ST) through the respective District Collector.
   (c) The list of office bearers of the State associations shall be forwarded to the CCST at the State level through the General Administration Department (GAD) only. The transferring authority is instructed not to consider any list not received through the afore-mentioned channels.
   (d) However, the competent authorities can affect transfers on administrative grounds even before the expiry of nine-year period after recording the reasons.
8. The standing instructions on the transfers of Gazetted officers issued vide G.O.Ms.No.116, GAD (Services-A) department, dated 21 February 1990, and G.O.Ms.No.157, GA (Services-A) Department, dated 19 March 2008, will apply. The Native District/

Revenue Division will be determined based on the entry in the employee's Service register.

9. The request of employees with any charges/ACB/Vigilance cases pending against them shall not be considered for transfer. The authority shall indicate this clearly against the employee's name if there is any transfer request.
10. As part of the department's reorganization in earlier two phases, certain employees were provisionally allocated to the R.O/CCST office/other divisions under ''Order to serve". Now, they are also eligible for transfers.
11. When transferring from CCST/RO offices/other divisions, employees will be reassigned to their parent division, subject to the availability of vacancies. These transfers will be based on their order of seniority, while the senior-most employee being transferred to his parent division first and so on till all the vacancies filled in the parent division, and the junior employees will remain in the CCST/RO offices/outside parent divisions.
12. Each officer in the Assistant Commissioner (ST) cadre and above and the Deputy Assistant Commissioner (ST), GSTO, and below cadre will be allowed to opt for **5 (five)** stations of their choice except the immediately preceding station worked in any cadre. Choices will be considered only to the extent possible after accounting for their respective performance and administrative considerations, if any.

III. Procedures for Transfers and Postings:

1. All employees who completed 5 years tenure in a station and employees seeking request transfers shall apply through online CTD portal.
2. After submitting the online application, the applicant should download the PDF format (including all the supporting documents) and submit the signed copy to the respective controlling officer, who will forward it to the designated authority if he/she is not such designated authority for affecting the transfers.
3. Requests for transfers outside an officer's cadre controlling u n i t (e.g if a GSTO/AEO working in Vijayawada Nodal Division requests a transfer to Visakhapatnam Nodal Division) will be forwarded to the Head Office for further consideration.
4. The Chief Commissioner of State Taxes will constitute internal Committees at different levels for affecting transfers of all cadres from Assistant Commissioner and below cadres and devise a schedule to complete the process by 20.06.2025.
5. Transfers will be determined based on performance, as assessed by an internal Committee. At the Head Office level, an internal Committee will evaluate the performance of Assistant Commissioners (ST) and Deputy Assistant Commissioners (ST), while at the Divisional level an internal Committee will assess the performance of Goods and Service Tax Officers (GSTOs) and officers of lower cadres.
6. The performance of Assistant Commissioners (State Tax) and Deputy Assistant Commissioners (State Tax) will be evaluated by the internal Committee based on the data available in the real- time Executive Dashboard of the Commercial Taxes Department. As the performance indicators for lower cadre officers are not available in the dashboard, their performance will be assessed in accordance with the performance of their controlling officers. In other cases, the evaluation will be carried out as per the assessment of the respective Joint Commissioners.

7. The entire exercise of transfers shall be completed by 20.06.2025 and any deviation to the above instructions will be viewed seriously.
8. **The ban on transfers will come into force with effect from 21-06-2025**.

4. The Chief Commissioner of State Tax, Kunchanapalli, shall take necessary further action accordingly.

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

To
The Chief Commissioner of State Tax, A.P. Kunchanapalli.
The Director, Treasuries and Accounts, AP, Mangalagiri.
The Pay and Accounts Officer, A.P. Mangalagiri.
All District Treasury officers in the State.

Copy to:

The OSD to Hon'ble Minister (CT), A.P.Secretariat, Velagapudi.
The PS to the Prl.Secretary to Government (CT). Finance, A.P.Secretariat, Velagapudi.
The Finance (HR-I,) Department, A.P.Secretariat, Velagapudi.
Sc/Sf.

// FORWARDED: BY ORDER //

SECTION OFFICER